



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

## ***MINUTES OF THE MEETING OF THE STATE TAX COMMISSION***

***Lansing Center, Meeting Rooms 103 & 104  
333 East Michigan Avenue, Lansing, Michigan***

***April 17, 2008  
9:00 a.m.***

***PRESENT: Robert H. Naftaly, Chair STC  
Douglas B. Roberts, Member STC  
Frederick W. Morgan, Member STC  
  
Kelli Sobel, Executive Secretary  
LaNiece Densteadt, Recording Secretary***

**The item numbers referred to in the minutes correspond to the agenda items as numbered.**

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the minutes of February 4, 2008, as presented. (Item 1 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Personal Property Examiner Certificates submitted by staff. (Item 2 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to delegate to staff the authority to administratively amend exemption certificates under certain conditions. (Item 3 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Exemptions. (Item 4 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 5 on agenda)

These certifications will expire on **May 1, 2011.**

**New Certifications:**

**Genesee County**

Argentine Township  
Charter Township of Genesee  
City of Flint  
City of Montrose

Forest Township  
Grand Blanc Township  
City of Flushing  
City of Swartz Creek

**New Certification Denials:**

**Berrien County**

Bainbridge Township

**Recertifications:**

**Jackson County**

Hanover Township  
Napoleon Township

Liberty Township  
Parma Township

**Kent County**

Ada Township

**Mason County**

Almont Township

Pere Marquette Charter Township

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the revised Real Property Statement Form 4546. (Item 6 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the staff recommendation on the revised Assessing Officer's Report Form 4626. (Item 7 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to issue Bulletin 2 of 2008, regarding Millage Reduction Fraction and Millage Rollback. (Item 8 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to approve a new policy regarding Assessors notification to the State Tax Commission whenever an appeal is made to the Michigan Tax Tribunal, where the taxable value in contention is over \$10 million and/or an appeal that challenges taxes on constitutional or statutory grounds. (Item 9 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the order to certify the 2007 roll for Liberty Township, Wexford County. (Item 10 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Hanover Township, Wexford County. (Item 11 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Redding Township, Clare County. (Item 12 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Lake Township, Missaukee County. (Item 13 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Lincoln Township, Clare County. (Item 14 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Bloomfield Township, Missaukee County. (Item 15 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Colfax Township, Wexford County. (Item 16 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Summerfield Township, Clare County. (Item 17 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the Official Order to return the roll to Winterfield Township, Clare County. (Item 18 on agenda)

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the order to certify the 2007 roll for Holmes Township, Menominee County. (Item 19 on agenda)

The Supervisor and Assessor for Stanton Township, Houghton County appeared to discuss the failure of the Township to complete their reappraisal by March 2008. It was moved by Morgan, supported by Roberts, and unanimously approved to order the Township to complete their reappraisal by September 1, 2008 and to report monthly to the Commission regarding their progress. (Item 20 on agenda)

The Supervisor, Assessor and County Equalization Director for Adams Township, Arenac County appeared to discuss the failure of the Township to adequately complete their reappraisal by March 2008. It was moved by Morgan, supported by Roberts, and unanimously approved to assume jurisdiction of the 2008 assessment roll for the Township, ordering them to complete the work to correct the problems noted in the reappraisal by September 1, 2008. The order also requires monthly monitoring and reporting by field staff. (Item 21 on agenda)

The Supervisor, Assessor and Representative for the County Equalization Director for Comins Township, Oscoda County appeared to discuss the failure of the Township to adequately complete their reappraisal by March 2008. It was moved by Morgan, supported by Roberts, and unanimously approved to assume jurisdiction of the 2008 assessment roll for the Township, ordering them to hire an outside party to complete the work to correct the problems noted in the reappraisal by September 1, 2008. The order also requires monthly monitoring and reporting by the County Equalization Department and provides for the County to provide a bill to the Commission to be paid by the Township for the costs associated with their monitoring efforts. (Item 22 on agenda)

It was moved by Roberts, supported by Morgan, and unanimously approved to adopt the MCL 211.154 **Concurrences**. (Item 23 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the MCL 211.154 **Special Items Agenda**. (Item 24 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 12, 2008**. (Item 25 on agenda)

**Oakland County, City of Auburn Hills**

**154-07-2229**; GOERTZ-SCHIELE CORP.; 02-IP-04-100-592; PERSONAL-IFT PROPERTY

**2005** AV from \$ 352,930 to \$ 1,774,120 TV from \$ 352,930 to \$ 1,774,120

**2006** AV from \$ 9,636,310 to \$ 11,012,340 TV from \$ 9,636,310 to \$ 11,012,340

**2007** AV from \$ 8,246,430 to \$ 9,993,100 TV from \$ 8,246,430 to \$ 9,993,100

**Oakland County, City of Farmington Hills**

**154-07-2261**; METALDYNE CORPORATION; 22-99-74-247-012; PERSONAL PROPERTY

**2005** AV from \$ 5,374,360 to \$ 7,859,550 TV from \$ 5,374,360 to \$ 7,859,550

**2006** AV from \$ 4,819,340 to \$ 6,126,150 TV from \$ 4,819,340 to \$ 6,126,150

**2007** AV from \$ 5,073,550 to \$ 6,407,050 TV from \$ 5,073,550 to \$ 6,407,050

**Oakland County, City of Madison Heights**

**154-07-2265**; US FARATHANE CORPORATION; 44-99-01-020-040; PERSONAL PROPERTY

**2005** AV from \$ 489,720 to \$ 487,760 TV from \$ 489,720 to \$ 487,760

**2006** AV from \$ 406,140 to \$ 476,520 TV from \$ 406,140 to \$ 476,520

**2007** AV from \$ 988,930 to \$ 1,067,710 TV from \$ 988,930 to \$ 1,067,710

**Oakland County, City of Southfield**

**154-07-2410**; LAKELAND NEURO CARE CTR.; 76-99-72-010-050; PERSONAL PROPERTY

**2005** AV from \$ 370,960 to \$ 418,000 TV from \$ 370,960 to \$ 418,000

**2006** AV from \$ 582,760 to \$ 643,750 TV from \$ 582,760 to \$ 643,750

**2007** AV from \$ 546,160 to \$ 606,950 TV from \$ 546,160 to \$ 606,950

**154-07-2448**; T J CERAMIC TILE SALES INC.; 76-99-67-131-000; PERSONAL PROPERTY

**2005** AV from \$ 184,650 to \$ 457,400 TV from \$ 184,650 to \$ 457,400

**2006** AV from \$ 406,310 to \$ 794,750 TV from \$ 406,310 to \$ 794,750

**2007** AV from \$ 243,440 to \$ 713,850 TV from \$ 243,440 to \$ 713,850

**Oakland County, City of Troy**

**154-07-2288**; GM PROPERTIES & EQUIP. LLC; 88-99-00-358-600; PERSONAL PROPERTY

**2007** AV from \$ 680 to \$ 14,090 TV from \$ 680 to \$ 14,090

**154-07-2302; ENTERTAINMENT PUBLICATIONS; 88-99-00-036-603; PERSONAL PROPERTY**

**2005** AV from \$ 1,433,620 to \$ 1,995,750 TV from \$ 1,433,620 to \$ 1,995,750

**2006** AV from \$ 1,687,750 to \$ 2,069,900 TV from \$ 1,687,750 to \$ 2,069,900

**2007** AV from \$ 1,474,320 to \$ 1,777,150 TV from \$ 1,474,320 to \$ 1,777,150

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **May 27, 2008**. (Item 25 on agenda)

**Oakland County, City of Auburn Hills**

**154-07-2237; VALEO ENGINE COOLING; 02-99-00-089-062; PERSONAL PROPERTY**

**2005** AV from \$ 3,281,380 to \$ 3,732,000 TV from \$ 3,281,380 to \$ 3,732,000

**2006** AV from \$ 2,667,020 to \$ 3,393,750 TV from \$ 2,667,020 to \$ 3,393,750

**2007** AV from \$ 2,198,030 to \$ 2,446,650 TV from \$ 2,198,030 to \$ 2,446,650

**154-07-2238; VALEO ENGINE COOLING; 02-IP-96-100-628; PERSONAL-IFT PROPERTY**

**2005** AV from \$ 111,750 to \$ 116,200 TV from \$ 111,750 to \$ 116,200

**2006** AV from \$ 105,360 to \$ 108,550 TV from \$ 105,360 to \$ 108,550

**2007** AV from \$ 98,970 to \$ 102,150 TV from \$ 98,970 to \$ 102,150

**Oakland County, City of Rochester Hills**

**154-07-2276; KOHLS DEPT. STORE # 436; 70-99-00-144-210; PERSONAL PROPERTY**

**2005** AV from \$ 446,110 to \$ 472,810 TV from \$ 446,110 to \$ 472,810

**2006** AV from \$ 378,070 to \$ 477,230 TV from \$ 378,070 to \$ 477,230

**2007** AV from \$ 348,500 to \$ 454,090 TV from \$ 348,500 to \$ 454,090

**Oakland County, City of Troy**

**154-07-2296; ARVIN MERITOR INC.; 88-99-00-311-840; PERSONAL PROPERTY**

**2005** AV from \$ 3,447,560 to \$ 3,524,700 TV from \$ 3,447,560 to \$ 3,524,700

**2006** AV from \$ 3,301,700 to \$ 3,467,450 TV from \$ 3,301,700 to \$ 3,467,450

**2007** AV from \$ 2,553,930 to \$ 2,619,500 TV from \$ 2,553,930 to \$ 2,619,500

**154-07-2314; MERITOR HEAVY VEHICLE SYS.; 88-99-00-056-046; PERSONAL PROPERTY**

**2005** AV from \$ 4,058,590 to \$ 4,004,050 TV from \$ 4,058,590 to \$ 4,004,050

**2006** AV from \$ 4,044,250 to \$ 4,018,600 TV from \$ 4,044,250 to \$ 4,018,600

**2007** AV from \$ 3,696,970 to \$ 3,656,700 TV from \$ 3,696,970 to \$ 3,656,700

**Wayne County, City of Dearborn**

**154-07-1790; AMERICAN MULTI CINEMA INC.; 84-0000-937000; PERSONAL PROPERTY**

**2007** AV from \$ 689,350 to \$ 1,504,250 TV from \$ 689,350 to \$ 1,504,250

**154-07-1850; INTIER SEATING SYS. ENG.; 46-999-00-0929-000; PERSONAL PROPERTY**

**2005** AV from \$ 820,380 to \$ 899,300 TV from \$ 820,380 to \$ 899,300

**2006** AV from \$ 747,360 to \$ 817,600 TV from \$ 747,360 to \$ 817,600

**2007** AV from \$ 880,760 to \$ 942,500 TV from \$ 880,760 to \$ 942,500

It was moved by Morgan, supported by Roberts, and unanimously approved to **postpone** the following MCL 211.154 petitions until **June 12, 2008**. (Item 25 on agenda)

**Oakland County, City of Southfield**

**154-07-2431; PLANTE & MORAN PLLC; 76-99-55-339-000; PERSONAL PROPERTY**

**2005** AV from \$ 715,200 to \$ 857,900 TV from \$ 715,200 to \$ 857,900

**2006** AV from \$ 927,620 to \$ 1,070,550 TV from \$ 927,620 to \$ 1,070,550

**2007** AV from \$ 882,510 to \$ 1,014,100 TV from \$ 882,510 to \$ 1,014,100

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt the following MCL 211.154 petitions as **amended**: (Item 25 on agenda)

**Oakland County, City of Auburn Hills**

**154-07-2236; VALEO ENGINE COOLING; 02-99-00-098-216; PERSONAL PROPERTY**

**\*\*This was also a concurrence.**

**2006** AV from \$ 1,405,670 to \$ 1,547,200 TV from \$ 1,405,670 to \$ 1,547,200

**2007** AV from \$ 1,255,760 to \$ 1,434,500 TV from \$ 1,255,760 to \$ 1,434,500

**Oakland County, City of Southfield**

**154-07-2333; GP NORTHLAND CENTER LLC; 76-99-62-057-000; PERSONAL PROPERTY**

**2005** AV from \$ 341,290 to \$ 453,950 TV from \$ 341,290 to \$ 453,950

**2006** AV from \$ 312,940 to \$ 424,050 TV from \$ 312,940 to \$ 424,050

**2007** AV from \$ 288,750 to \$ 402,850 TV from \$ 288,750 to \$ 402,850

**154-07-2367; COMAU PICO INC.; 76-99-67-010-000; PERSONAL PROPERTY**

**2005** AV from \$ 703,740 to \$ 746,650 TV from \$ 703,740 to \$ 746,650

**2006** AV from \$ 710,480 to \$ 753,300 TV from \$ 710,480 to \$ 753,300

**2007** AV from \$ 1,079,630 to \$ 1,079,630 TV from \$ 1,079,630 to \$ 1,079,630

**154-07-2380; THE FISHER GROUP; 76-99-83-600-000; PERSONAL PROPERTY**

**2005** AV from \$ 0 to \$ 7,420 TV from \$ 0 to \$ 7,420

**2006** AV from \$ 120,000 to \$ 1,045,990 TV from \$ 120,000 to \$ 1,045,990

**2007** AV from \$ 138,000 to \$ 917,710 TV from \$ 138,000 to \$ 917,710

**Oakland County, City of Troy**

**154-07-2308;** JENNY ANN'S CABINETS; 88-99-00-359-600; PERSONAL PROPERTY

**\*\*This was also a concurrence.**

**2006** AV from \$ 0 to \$ 4,170 TV from \$ 0 to \$ 4,170

**2007** AV from \$ 0 to \$ 3,540 TV from \$ 0 to \$ 3,540

**Wayne County, City of Dearborn**

**154-07-1791;** AT&T CAPITAL SERVICES; 84-0000-035200; PERSONAL PROPERTY

**2007** AV from \$ 438,000 to \$ 348,050 TV from \$ 438,000 to \$ 348,050

**154-07-1792;** AT&T CAPITAL SERVICES; 84-0000-026000; PERSONAL PROPERTY

**2005** AV from \$ 466,150 to \$ 502,300 TV from \$ 466,150 to \$ 502,300

**2006** AV from \$ 631,100 to \$ 458,700 TV from \$ 631,100 to \$ 458,700

**Wayne County, City of Detroit**

**154-07-1818;** CINTAS CORPORATION 2; 25990241.00; PERSONAL PROPERTY

**\*\*Morgan recused himself.**

**2005** AV from \$ 874,650 to \$ 1,366,600 TV from \$ 874,650 to \$ 1,366,600

**2006** AV from \$ 749,150 to \$ 1,128,900 TV from \$ 749,150 to \$ 1,128,900

**2007** AV from \$ 948,370 to \$ 1,269,500 TV from \$ 948,370 to \$ 1,269,500

**154-07-1822;** DIVERSIFIED MACHINE INC.; 16990228.01; PERSONAL PROPERTY

**2006** AV from \$ 1,011,920 to \$ 1,278,900 TV from \$ 1,011,920 to \$ 1,278,900

**2007** AV from \$ 715,810 to \$ 840,500 TV from \$ 715,810 to \$ 840,500

**154-07-1834;** MICHIGAN BASIC PROP. INS. ASSOC.; 13990044.05; PERSONAL PROPERTY

**2006** AV from \$ 291,990 to \$ 301,890 TV from \$ 291,990 to \$ 301,890

**2007** AV from \$ 245,610 to \$ 264,500 TV from \$ 245,610 to \$ 264,500

It was moved by Morgan, supported by Roberts, and unanimously approved to allow the **withdrawal** of the following MCL 211.154 petitions: (Item 25 on agenda)

**Oakland County, City of Auburn Hills**

**154-07-2228;** EDS INFORMATION SERVICES; 02-99-00-098-217; PERSONAL PROPERTY

2006 AV from \$ 2,596,060 to \$ 2,763,100 TV from \$ 2,596,060 to \$ 2,763,100

**Oakland County, City of Southfield**

**154-07-2396;** GREAT A & P TEA CO./FJ #745; 76-99-64-420-500; PERSONAL PROPERTY

**2005** AV from \$ 306,730 to \$ 437,250 TV from \$ 306,730 to \$ 437,250

**2006** AV from \$ 283,120 to \$ 415,750 TV from \$ 283,120 to \$ 415,750

**2007** AV from \$ 263,700 to \$ 398,150 TV from \$ 263,700 to \$ 398,150

**154-07-2446;** STACKER Z DELI; 76-99-43-022-000; PERSONAL PROPERTY

**2005** AV from \$ 12,500 to \$ 71,940 TV from \$ 12,500 to \$ 71,940

**2006** AV from \$ 15,000 to \$ 61,780 TV from \$ 15,000 to \$ 61,780

**154-07-2315;** MJS LASERS LLC; 88-99-00-722-930; PERSONAL PROPERTY

**2007** AV from \$ 22,360 to \$ 61,910 TV from \$ 22,360 to \$ 61,910

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt all other MCL 211.154 petitions **as submitted:** (Item 25 on agenda) ([See attached link for file identification.](#))

It was moved by Morgan, supported by Roberts, and unanimously approved the following MCL 211.154 petitions as **concurrences.** These petitions were initially noticed as non concurrences. (Item 25 on agenda) ([See attached link for file identification.](#))

Dave Hieber, Oakland County Equalization Director appeared before the Commission to discuss property value in Oakland County and the use of 1 or 2 Year Sales Studies. This will be further discussed at the May 12, 2008 State Tax Commission Meeting.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order a full follow up 14-point review for Branch Township, Mason County.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order the appearance of Pine Grove Township, Van Buren County Supervisor and Assessor at a future State Tax Commission Meeting.

It was moved by Morgan, supported by Roberts, and unanimously approved to adopt Executive Secretary Sobel's recommendation to order the appearance of the Baltimore Township, Barry County Supervisor, Assessor, and Board of Review at a future State Tax Commission Meeting.



It was moved by Morgan, supported by Roberts, and unanimously approved to adjourn the meeting of the State Tax Commission at 12:20 P.M.

**DATED TYPED:**                **April 18, 2008**

**DATE APPROVED:**        **May 12, 2008**

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**Robert H. Naftaly, Chair  
State Tax Commission**

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**Douglas B. Roberts, Member  
State Tax Commission**

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**Frederick W. Morgan, Member  
State Tax Commission**